IN THE CLAIMS

This listing of claims will replace all prior versions and listings of claims in the application.

Listing of Claims:

- 1-4. (Cancelled)
- 5. (Currently Amended) An audio compression and decompression device comprising:

 an adaptive differential pulse code modulation circuit which modulates digital audio

 data by an adaptive differential pulse code modulation system;

a high frequency component cutting unit which cuts off high frequency components existing on a high frequency band of the digital audio data before compression which are inputted to the adaptive differential pulse code modulation circuit, or the digital audio data after decompressed which are outputted from the adaptive differential pulse code modulation circuit; and

a controller which changes cutoff frequency characteristics of the high frequency component cutting unit according to a compression bit rate of the adaptive differential pulse code modulation circuit.

- 6-9. (Cancelled)
- 10. (Currently Amended) An audio compression and decompression device comprising:

 an adaptive differential pulse code modulation circuit which modulates digital audio
 data by an adaptive differential pulse code modulation system;

a high frequency component cutting unit which cuts off high frequency components existing on a high frequency band of the digital audio data before compression which are inputted to the adaptive differential pulse code modulation circuit;

an amplitude detection circuit which detects an amplitude in a high frequency region of the digital audio data before compressed which are inputted to the adaptive differential pulse code modulation circuit; and a controller which compares the amplitude detected by the amplitude detection circuit with a threshold value, and changes the cutoff frequency characteristics of the high frequency component cutting unit on the basis of the comparison result.

11. (Original) The audio compression and decompression device as defined in Claim 10 wherein

the controller changes the cutoff frequency characteristics of the high frequency component cutting unit when the amplitude detected by the amplitude detection circuit exceeds the threshold value.

12. (Original) The audio compression and decompression device as defined in Claim 10 wherein

the controller changes the cutoff frequency characteristics of the high frequency component cutting unit when the amplitude detected by the amplitude detection circuit has exceeded the threshold value during a previously set time period, or when amplitude detected by the amplitude detection circuit has not exceeded the threshold value during a previously set time period.